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OFFICIAL GAZETTE GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(108)

In exercise of the powers conferred by sub-section (2) of section 89 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby amends the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, as follows:—

1. *Short title and commencement.*— (1) This Scheme may be called the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment (Fifth Amendment) Scheme, 2013.

(2) It shall come into force at once except clause 4 which shall be deemed to have come into force on 1st day of April, 2005.

2. *Amendment of clause 3.*— In clause 3 of the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 (hereinafter called as the “principal Scheme”), in sub-clause (ii), for the figures and the word “60 days”, the words “one year” shall be substituted.

3. *Amendment of clause 4.*— In clause 4 of the principal Scheme, for the figures and the word “60 days”, the words “one year” shall be substituted.

4. *Amendment of clause 9.*— In clause 9 of the principal Scheme, for the expression “The invoice issued by the eligible unit covered by the Scheme shall be ‘Restrictive Tax Invoice’.” the expression “The invoice issued by the eligible unit covered by the Scheme shall be ‘Restrictive Tax Invoice’ in respect of the goods sold within the State to the registered dealers.” shall be substituted.

By order and in the name of the Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 27th September, 2013.

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